

No. 13-1203 RV

¹Regulation 1 CSR 15-446(6)(A).

Findings of Fact

1. On March 18, 2013, the Director mailed to Marlette a final decision denying a refund of sales tax and use tax paid on a motor vehicle.
2. On July 2, 2013, Marlette filed his complaint with this Commission appealing the Director's final decision.
3. July 2, 2013 was more than 60 days after March 18, 2013.

Conclusions of Law

Section 621.050.1² gives us jurisdiction over an appeal of "any finding, order, decision, assessment or additional assessment made by the director of revenue." However, § 144.261 requires that an appeal of the Director's final decision be filed with this Commission within 60 days after the mailing or delivery of such decision, whichever is earlier. Marlette filed his appeal with this Commission more than 60 days after the Director's mailing of his final decision. Therefore, we have no jurisdiction over Marlette's complaint. If we have no jurisdiction to hear the complaint, we cannot reach the merits of the case and can only exercise our inherent power to dismiss.³

Summary

We grant the Director's motion for summary decision and dismiss Marlette's complaint because we lack jurisdiction to hear it.

SO ORDERED on August 26, 2013.

\s\ Sreenivasa Rao Dandamudi
SREENIVASA RAO DANDAMUDI
Commissioner

²Statutory references, unless otherwise noted, are to RSMo 2000.

³*Oberreiter v. Fullbright Trucking*, 24 S.W.3d 727, 729 (Mo. App., E.D. 2000).